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OF COUNSEL
URBAN A. LESTER

John
December 4, 1995

Mr. Vernon A. Williams
Secretary
Interstate Commerce Commission
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11303(a) are two (2) copies of a Memorandum of Lease, dated as of December 1, 1995, a primary document as defined in the Commission's Rules for the Recordation of Documents under 49 C.F.R. Section 1177 and two (2) copies of a Memorandum of Assignment of Lease, also dated as of December 1, 1995 a secondary document related thereto.

The names and addresses of the parties to the enclosed documents are:

Counterparts
Lessor/Assignor: ACF Industries, Incorporated
620 North Second Street
St. Charles, Missouri 63301

Lessee: Lyondell-Citgo Refining Company Ltd.
PO Box 4454
Houston, Texas 77210

Assignee: First Security Bank of Utah
79 South Main Street
Salt Lake City, Utah 84111

A description of the railroad equipment covered by the enclosed documents is set forth on Exhibit A attached to both the Lease and the Assignment.

Mr. Vernon A. Williams
December 4, 1995
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Also enclosed is a check in the amount of \$42.00 payable to the order of the Interstate Commerce Commission covering the required recordation fee.

Kindly return stamped copies of the enclosed documents to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', written in a cursive style.

Robert W. Alvord

RWA/bg
Enclosures

Memorandum dated as of December 1, 1995 of Leases specified on Exhibit A attached hereto by and between ACF Industries, Incorporated, a New Jersey corporation, ("Lessor") and the Lessee identified on Exhibit A attached hereto ("Lessee") (as the same have been and may be amended, supplemented, otherwise modified or renewed from time to time, the "Leases").

W I T N E S S E T H:

Pursuant to the Leases, Lessor has agreed to furnish to Lessee, and Lessee has agreed to lease from Lessor certain railcars including the railroad tank cars and covered hopper cars listed on Exhibit A attached hereto.

IN WITNESS WHEREOF, the undersigned has caused this instrument to be signed by its corporate officer as of the date first above written.

ACF INDUSTRIES, INCORPORATED,

by

Name:

Title:

STATE OF NEW YORK)
) ss.
COUNTY OF NEW YORK

On this ^{30th} ~~1st~~ day of ^{November} ~~December~~, 1995, before me personally appeared Robert J. Mitchell, to me personally known, who being by me duly sworn, says that he is the Senior Vice President of ACF INDUSTRIES, INCORPORATED that the foregoing instrument was signed on behalf of said corporation on the date hereof, and he acknowledged that the execution of the said instrument was his free act and deed.



NOTARY PUBLIC

My commission expires:

ROBYN G. STEINBERG
Notary Public, State of New York
No. 01STE026254
Qualified in New York County
Commission Expires April 18, 1996

Exhibit A

| Lessee | Car Service Contract # | | Identifying Numbers | Number of Cars | AAR Designator |
|----------------------------|---------------------------|------|------------------------|-------------------|-------------------|
| LYONDELL-CITGO REFINING CO | 50710008 | ACFX | 84545 | 1 | T106 |
| LYONDELL-CITGO REFINING CO | 50710008 | ACFX | 84550 | 1 | T106 |
| LYONDELL-CITGO REFINING CO | 50710008 | ACFX | 84551 | 1 | T106 |

RECORDATION NO. 18523-B
FILED 1425
MAR 10 1997 2:35 PM

NOTICE

Notice is hereby given that the Security Agreements previously filed under Recordation Numbers 18516, 18517 and 19200 (as the same have, from time to time, been amended, supplemented and/or partially released) have been fully terminated effective March 7, 1997.

Any security interests in the railcars and assignment of leases contained in such security agreements not previously released have now been terminated effective March 7, 1997.

Effective no later than March 7, 1997, ACF does not claim a leasehold interest in any railcar identified herein solely by reason of any Memorandum of Lease or other document filed herein.



Robert W. Alvord, Attorney for
ACF Industries, Incorporated

District of Columbia)
) ss.
City of Washington)

Subscribed and sworn to before me this 10th day of March 1997.



Kim L. Bartman,
NOTARY PUBLIC

My Commission expires: 3-31-2000

| | | | | |
|---------|---------|---------|---------|---------|
| 18524-B | 18574-C | 18841-D | 19768-B | 20091-B |
| 18525-B | 18575-B | 18842-C | 19769-B | 20092-B |
| 18526-B | 18576-C | 18843-D | 19770-B | 20093-B |
| 18527-B | 18577-C | 18844-F | 19771-B | 20094-B |
| 18528-B | 18578-C | 18845-C | 19772-B | 20095-B |
| 18529-B | 18579-F | 18846-C | 19773-B | 20096-B |
| 18530-B | 18580-D | 18847-G | 19774-B | 20097-B |
| 18535-C | 18581-C | 18848-C | 19775-B | 20098-B |
| 18536-D | 18582-D | 18965-C | 19776-B | 20099-B |
| 18537-D | 18583-D | 19201-B | 19777-B | 20100-B |
| 18538-E | 18584-H | 19202-B | 19778-B | |
| 18539-D | 18585-D | 19203-B | 19779-B | |
| 18540-D | 18586-F | 19204-B | 19780-B | |
| 18541-F | 18587-C | 19205-B | 19781-B | |
| 18542-C | 18588-D | 19206-B | 19782-B | |
| 18543-C | 18589-C | 19207-B | 19783-B | |
| 18544-G | 18590-D | 19208-B | 19784-B | |
| 18545-G | 18591-J | 19209-B | 19785-B | |
| 18546-D | 18592-C | 19210-B | 19786-B | |
| 18547-C | 18593-D | 19211-B | 19787-B | |
| 18548-D | 18594-C | 19212-B | 19788-B | |
| 18549-D | 18595-J | 19213-B | 19789-B | |
| 18550-D | 18596-D | 19214-B | 19790-B | |
| 18551-C | 18597-D | 19215-B | 19791-B | |
| 18552-D | 18598-D | 19216-B | 19792-B | |
| 18553-C | 18599-C | 19217-B | 19793-B | |
| 18554-D | 18600-D | 19218-B | 19794-B | |
| 18555-D | 18601-D | 19219-B | 19795-B | |
| 18556-D | 18602-D | 19220-B | 19818-B | |
| 18557-C | 18603-C | 19221-B | 19819-B | |
| 18558-C | 18604-C | 19222-B | 20075-B | |
| 18559-C | 18605-I | 19223-B | 20076-B | |
| 18560-D | 18606-C | 19754-B | 20077-B | |
| 18561-D | 18607-C | 19755-B | 20078-B | |
| 18562-C | 18608-D | 19756-B | 20079-B | |
| 18563-D | 18609-D | 19757-B | 20080-B | |
| 18564-C | 18613-B | 19758-B | 20081-B | |
| 18565-D | 18614-B | 19759-B | 20082-B | |
| 18566-D | 18615-D | 19760-B | 20083-B | |
| 18567-D | 18616-D | 19761-B | 20084-B | |
| 18568-D | 18617-D | 19762-B | 20085-B | |
| 18569-D | 18777-D | 19763-B | 20086-B | |
| 18570-F | 18778-C | 19764-B | 20087-B | |
| 18571-D | 18838-D | 19765-B | 20088-B | |
| 18572-D | 18839-C | 19766-B | 20089-B | |
| 18573-D | 18840-D | 19767-B | 20090-B | |